

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 59-6

February 13, 1959

## MARKING PACKAGES OF SPIRITS

**Proprietors of internal revenue bonded warehouses  
and others concerned:**

**Purpose.** The purpose of this industry circular is to advise you regarding the marking of packages consolidated for further storage in bond as provided by 26 CFR 170.185-170.196, issued under section 5234(a)(2), as included in the Internal Revenue Code of 1954 by section 210(a)(2) of the Excise Tax Technical Changes Act of 1958 (P. L. 85-859).

**Background.** Section 5234(a)(2) of the Internal Revenue Code as amended by the act provides, in part, for the mingling of spirits of the same kind distilled by the same proprietor at the same distillery under his own or any trade name and for the repackaging of such spirits in as many as necessary of the packages from which dumped, for further storage in bond. The law also provides that spirits so mingled may be labeled the same as if they had not been so mingled. We have under consideration certain amendments to the regulations which may permit a further modification of mingling procedures pertaining to the branding of mingled packages. Pending the issuance of such amendments, the following information is given with regard to the commingling of spirits for further storage in bond.

**Procedure.** When spirits are mingled under the provisions of 26 CFR 170.185-170.196, the warehouseman may use any of the names represented in the mingled spirits as the name of the distiller to be marked pursuant to 26 CFR 170.193, 225.409, and 225.417f on packages filled with such mingled spirits.

**Inquiries.** Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

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Director, Alcohol and Tobacco Tax Division